

1 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
2 s. 71.28 (4), applies to the credit under this subsection.

3 **SECTION 1990.** 71.07 (5j) of the statutes is created to read:

4 **71.07 (5j) ETHANOL AND BIODIESEL FUEL PUMP CREDIT.** (a) *Definitions.* In this
5 subsection:

6 1. "Biodiesel fuel" has the meaning given in s. 168.14 (2m) (a).

7 2. "Claimant" means a person who files a claim under this subsection.

8 3. "Motor vehicle fuel" has the meaning given in s. 78.005 (13).

9 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
10 taxable years beginning after December 31, 2007, and before January 1, 2018, a

11 claimant may claim as a credit against the taxes imposed under s. 71.02, up to the
12 amount of the taxes, an amount that is equal to 25 percent of the amount that the
13 claimant paid in the taxable year to install or retrofit pumps located in this state that

14 dispense motor vehicle fuel consisting of at least 85 percent ethanol or at least 20
15 percent biodiesel fuel.

16 (c) *Limitations.* 1. The maximum amount of the credit that a claimant may
17 claim under this subsection in a taxable year is an amount that is equal to \$5,000 for
18 each service station for which the claimant has installed or retrofitted pumps as
19 described under par. (b).

20 2. Partnerships, limited liability companies, and tax-option corporations may
21 not claim the credit under this subsection, but the eligibility for, and the amount of,
22 the credit are based on their payment of amounts under par. (b). A partnership,
23 limited liability company, or tax-option corporation shall compute the amount of
24 credit that each of its partners, members, or shareholders may claim and shall
25 provide that information to each of them. Partners, members of limited liability

1 companies, and shareholders of tax-option corporations may claim the credit in
2 proportion to their ownership interests.

3 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
4 s. 71.28 (4), applies to the credit under this subsection.

5 **SECTION 1990m.** 71.07 (5k) of the statutes is created to read:

6 **71.07 (5k) COMMUNITY REHABILITATION PROGRAM CREDIT.** (a) *Definitions.* In this
7 subsection:

8 1. "Claimant" means a person who files a claim under this subsection.

9 2. "Community rehabilitation program" means a nonprofit entity, county,
10 municipality, or state or federal agency that directly provides, or facilitates the
11 provision of, vocational rehabilitation services to individuals who have disabilities
12 to maximize the employment opportunities, including career advancement, of such
13 individuals.

14 3. "Vocational rehabilitation services" include education, training,
15 employment, counseling, therapy, placement, and case management.

16 4. "Work" includes production, packaging, assembly, food service, custodial
17 service, clerical service, and other commercial activities that improve employment
18 opportunities for individuals who have disabilities.

19 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
20 taxable years beginning after July 1, 2009, a claimant may claim as a credit against
21 the tax imposed under s. 71.02, up to the amount of those taxes, an amount equal to
22 5 percent of the amount the claimant paid in the taxable year to a community
23 rehabilitation program to perform work for the claimant's business, pursuant to a
24 contract.

1 (c) *Limitations.* 1. The maximum amount of the credit that any claimant may
2 claim under this subsection in a taxable year is \$25,000 for each community
3 rehabilitation program for which the claimant enters into a contract to have the
4 community rehabilitation program perform work for the claimant's business.
5 2. No credit may be claimed under this subsection unless the claimant submits
6 with the claimant's return a form, as prescribed by the department of revenue, that
7 verifies that the claimant has entered into a contract with a community
8 rehabilitation program and that the program has received payment from the
9 claimant for work provided by the program, consistent with par. (b).
10 3. Partnerships, limited liability companies, and tax-option corporations may
11 not claim the credit under this subsection, but the eligibility for, and the amount of,
12 the credit are based on their payment of amounts under par. (b). A partnership,
13 limited liability company, or tax-option corporation shall compute the amount of
14 credit that each of its partners, members, or shareholders may claim and shall
15 provide that information to each of them. Partners, members of limited liability
16 companies, and shareholders of tax-option corporations may claim the credit in
17 proportion to their ownership interests.

18 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
19 s. 71.28 (4), applies to the credit under this subsection.

20 **SECTION 1990s.** 71.07 (6e) (a) 2. a. of the statutes is amended to read:

21 71.07 (6e) (a) 2. a. An individual who had served on active duty in the U.S.
22 armed forces or in forces incorporated as part of the U.S. armed forces, who was a
23 resident of this state at the time of entry into that active service, or who had been a
24 resident of this state for any consecutive 5-year period after entry into that active
25 duty service; and who, while a resident of this state, died while on active duty.

1 **SECTION 1990sc.** 71.07 (6e) (a) 2. b. of the statutes is amended to read:

2 71.07 (6e) (a) 2. b. An individual who had served on active duty under
3 honorable conditions in the U.S. armed forces or in forces incorporated as part of the
4 U.S. armed forces; who was a resident of this state at the time of entry into that active
5 service; ~~who was at least 65 years of age at the time of his or her death or would have~~
6 been 65 years of age at the close of the year in which the death occurred or who had
7 been a resident of this state for any consecutive 5-year period after entry into that
8 active duty service; who was a resident of this state at the time of his or her death;
9 and who had either a service-connected disability rating of 100 percent under 38
10 USC 1114 or 1134 or a 100 percent disability rating based on individual
11 unemployability.

12 **SECTION 1990se.** 71.07 (6e) (a) 2. c. of the statutes is amended to read:

13 71.07 (6e) (a) 2. c. An individual who had served in the national guard or a
14 reserve component of the U.S. armed forces; who was a resident of this state at the
15 time of entry into that service; or who had been a resident of this state for any
16 consecutive 5-year period after entry into that service; and who, while a resident of
17 this state, died in the line of duty while on active or inactive duty for training
18 purposes.

19 **SECTION 1990sg.** 71.07 (6e) (a) 3. (intro.) of the statutes is amended to read:

20 71.07 (6e) (a) 3. (intro.) "Eligible veteran" means an individual ~~who is at least~~
21 65 years of age and who is verified by the department of veterans affairs as meeting
22 all of the following conditions:

23 **SECTION 1990si.** 71.07 (6e) (a) 3. b. of the statutes is amended to read:

1 71.07 (6e) (a) 3. b. Was a resident of this state at the time of entry into that
2 active service or had been a resident of this state for any consecutive 5-year period
3 after entry into that service.

4 **SECTION 1990sk.** 71.07 (6e) (a) 3. d. of the statutes is amended to read:

5 71.07 (6e) (a) 3. d. Has either a service-connected disability rating of 100
6 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based on
7 individual unemployability.

8 **SECTION 1990sm.** 71.07 (6e) (a) 3e. of the statutes is created to read:

9 71.07 (6e) (a) 3e. "Individual unemployability" means a condition under which
10 a veteran has a service-connected disability rating of either 60 percent under 38
11 USC 1114 or 1134 or two or more service-connected disability conditions where one
12 condition has at least a 40 percent scheduler rating and the combined scheduler
13 rating for all conditions is at least 70 percent, and has an administrative adjustment
14 added to his or her service-connected disability, due to individual unemployability,
15 such that the federal Department of Veterans Affairs rates the veteran 100 percent
16 disabled.

17 **SECTION 1991.** 71.08 (1) (intro.) of the statutes is amended to read:

18 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
19 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
20 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3e), (3m),
21 (3n), (3p), (3s), (3t), (3w), (5b), (5d), (5e), (6), (6e), and (9e), 71.28 (1dd), (1de), (1di),
22 (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and 71.47 (1dd), (1de),
23 (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and subchs. VIII
24 and IX and payments to other states under s. 71.07 (7), is less than the tax under this
25 section, there is imposed on that natural person, married couple filing jointly, trust

1 or estate, instead of the tax under s. 71.02, an alternative minimum tax computed
2 as follows:

3 **SECTION 1991h.** 71.10 (4) (cn) of the statutes is created to read:

4 71.10 (4) (cn) Biodesel fuel production credit under s. 71.07 (3h).

5 **SECTION 1992m.** 71.10 (4) (es) of the statutes is created to read:

6 71.10 (4) (es) Community rehabilitation program credit under s. 71.07 (5k).

7 **SECTION 1993.** 71.10 (4) (gc) of the statutes is created to read:

8 71.10 (4) (gc) Ethanol and biodesel fuel pump credit under s. 71.07 (5j).

9 **SECTION 1994.** 71.10 (4) (gxx) of the statutes is created to read:

10 71.10 (4) (gxx) Electronic medical records credit under s. 71.07 (5i).

11 **SECTION 1994h.** 71.10 (4) (i) of the statutes is amended to read:

12 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
13 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
14 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
15 71.07 (2fd), dairy manufacturing facility investment credit under s. 71.07 (3p), film
16 production services credit under s. 71.07 (5f) (b) 2., veterans and surviving spouses
17 property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w),
18 earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09,
19 and taxes withheld under subch. X.

20 **SECTION 1995.** 71.10 (5) (g) of the statutes is amended to read:

21 71.10 (5) (g) *Tax return.* The secretary of revenue shall provide a place for the
22 designations under this subsection on the individual income tax return and, on forms
23 printed by the department of revenue, the secretary shall highlight that place on the
24 return by a symbol chosen by the department of revenue that relates to endangered
25 resources.

1 **SECTION 1996.** 71.10 (5e) (g) of the statutes is amended to read:

2 *71.10 (5e) (g) Tax return.* The secretary of revenue shall provide a place for the
3 designations under this subsection on the individual income tax return, and, on
4 forms printed by the department of revenue, the secretary shall highlight that place
5 on the return by a symbol chosen by the department that relates to a football
6 stadium, as defined in s. 229.821 (6).

7 **SECTION 1997.** 71.21 (4) of the statutes is amended to read:

8 *71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
9 (2dj), (2dL), (2dm), (2ds), (2dx), (3g), (3h), (3n), (3p), (3s), (3t), (3w), (5b), (5e), (5f),
10 (5g), and (5h), (5i), (5j), and (5k) and passed through to partners shall be added to the
11 partnership's income.*

12 **SECTION 1998.** 71.22 (4) (L) of the statutes is repealed.

13 **SECTION 1999.** 71.22 (4) (m) of the statutes is repealed.

14 **SECTION 2000.** 71.22 (4) (n) of the statutes is amended to read:

15 *71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
16 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
17 December 31, 1998, and before January 1, 2000, means the federal Internal
18 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
19 110 of P.L. 102-227; sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
20 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
21 and as amended by P.L. 106-36; P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding
22 sections 162 and 165 of P.L. 106-554; P.L. 107-16, excluding section 431 of P.L.
23 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L.
24 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L.
25 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.*

1 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422,
2 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101,
3 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
4 P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and
5 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,
6 P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),
7 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
8 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
9 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
10 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
11 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
12 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
13 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
14 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
15 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
16 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.
17 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.
18 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and
19 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
20 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as
21 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,
22 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal
23 Revenue Code applies for Wisconsin purposes at the same time as for federal
24 purposes. Amendments to the federal Internal Revenue Code enacted after
25 December 31, 1998, do not apply to this paragraph with respect to taxable years

beginning after December 31, 1998, and before January 1, 2000, except that changes to the Internal Revenue Code made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 2001. 71.22 (4) (o) of the statutes is amended to read:

71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after

1 December 31, 1999, and before January 1, 2003, means the federal Internal Revenue
2 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
3 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
4 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
5 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
6 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,
7 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of
8 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
9 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
10 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
11 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
12 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
13 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
14 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
15 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
16 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
17 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
18 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
19 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
20 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
21 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
22 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
23 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
24 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
25 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.

1 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
2 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
3 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
4 101, 301(a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
5 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
6 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,
7 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
8 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
9 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
10 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,
11 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
12 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844
13 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the
14 same time as for federal purposes. Amendments to the federal Internal Revenue
15 Code enacted after December 31, 1999, do not apply to this paragraph with respect
16 to taxable years beginning after December 31, 1999, and before January 1, 2003,
17 except that changes to the Internal Revenue Code made by P.L. 106-230, P.L.
18 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
19 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
20 107-147, excluding sections 101, 301(a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
21 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
22 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,
23 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
24 and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,
25 and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,

1 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
2 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
3 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
4 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions
5 applicable to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections
6 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
7 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
8 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
9 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
10 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,
11 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
12 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
13 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
14 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,
15 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
16 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844
17 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal
18 purposes.

19 **SECTION 2002.** 71.22 (4) (p) of the statutes is amended to read:

20 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
21 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
22 December 31, 2002, and before January 1, 2004, means the federal Internal Revenue
23 Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.
24 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
25 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,

1 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and
2 section sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27,
3 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
4 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
5 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
6 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
7 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L.
8 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
9 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
10 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
11 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
12 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
13 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
14 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
15 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
16 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
17 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
18 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, P.L.
19 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
20 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
21 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
22 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
23 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section
24 sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276,
25 P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.

1 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
2 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
3 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
4 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375,
5 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
6 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58; P.L. 109-135, excluding sections
7 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
8 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280.
9 The Internal Revenue Code applies for Wisconsin purposes at the same time as for
10 federal purposes. Amendments to the federal Internal Revenue Code enacted after
11 December 31, 2002, do not apply to this paragraph with respect to taxable years
12 beginning after December 31, 2002, and before January 1, 2004, except that changes
13 to the Internal Revenue Code made by P.L. 108-27, excluding sections 106, 201, and
14 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,
15 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
16 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
17 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
18 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
19 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
20 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
21 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
22 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions
23 applicable to this subchapter made by P.L. 108-27, excluding sections 106, 201, and
24 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,
25 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,

1 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
2 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
3 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
4 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
5 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
6 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
7 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for
8 federal purposes.

9 **SECTION 2003.** 71.22 (4) (q) of the statutes is amended to read:

10 71.22 (4) (q) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
11 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
12 December 31, 2003, and before January 1, 2005, means the federal Internal Revenue
13 Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.
14 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
15 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
16 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section
17 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,
18 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.
19 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
20 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
21 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.
22 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
23 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
24 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
25 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,

1 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly
2 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
3 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
4 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
5 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
6 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
7 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
8 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
9 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
10 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
11 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
12 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
13 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section sections 101 and
14 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
15 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
16 section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173,
17 P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,
18 and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244,
19 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.
20 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
21 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
22 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
23 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,
24 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal
25 Revenue Code applies for Wisconsin purposes at the same time as for federal

1 purposes. Amendments to the federal Internal Revenue Code enacted after
2 December 31, 2003, do not apply to this paragraph with respect to taxable years
3 beginning after December 31, 2003, and before January 1, 2005, except that changes
4 to the Internal Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311,
5 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
6 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
7 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
8 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
9 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
10 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
11 (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811
12 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable
13 to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding
14 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding
15 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
16 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
17 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
18 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
19 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
20 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
21 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

22 **SECTION 2004.** 71.22 (4) (r) of the statutes is amended to read:

23 71.22 (4) (r) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
24 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
25 December 31, 2004, and before January 1, 2006, means the federal Internal Revenue

Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.

1 107-116, P.L. 107-134, P.L. 107-147, excluding section sections 101 and 301 (a) of
2 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
3 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
4 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
5 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
6 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
7 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
8 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
9 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
10 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
11 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
12 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
13 sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for
14 Wisconsin purposes at the same time as for federal purposes. Amendments to the
15 federal Internal Revenue Code enacted after December 31, 2004, do not apply to this
16 paragraph with respect to taxable years beginning after December 31, 2004, and
17 before January 1, 2006, except that changes to the Internal Revenue Code made by
18 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
19 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
20 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
21 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
22 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
23 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and
24 changes that indirectly affect the provisions applicable to this subchapter made by
25 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,

1 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
2 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
3 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
4 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
5 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for
6 Wisconsin purposes at the same time as for federal purposes.

7 **SECTION 2005.** 71.22 (4) (s) of the statutes is created to read:

8 **71.22 (4) (s)** Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
9 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
10 December 31, 2005, and before January 1, 2007, means the federal Internal Revenue
11 Code as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.
12 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
13 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
14 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
15 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
16 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
17 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
18 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
19 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
20 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
21 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amended by P.L. 109-222,
22 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and
23 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly
24 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
25 P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and

1 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
2 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
3 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
4 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
5 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
6 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
7 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
8 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
9 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
10 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
11 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
12 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
13 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
14 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
15 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
16 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
17 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
18 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
19 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
20 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
21 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
22 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
23 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same
24 time as for federal purposes. Amendments to the federal Internal Revenue Code
25 enacted after December 31, 2005, do not apply to this paragraph with respect to

1 taxable years beginning after December 31, 2005, and before January 1, 2007,
2 except that changes to the Internal Revenue Code made by P.L. 109-222, excluding
3 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
4 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly
5 affect the provisions applicable to this subchapter made by P.L. 109-222, excluding
6 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
7 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
8 purposes at the same time as for federal purposes.

9 **SECTION 2006.** 71.22 (4) (t) of the statutes is created to read:

10 71.22 (4) (t) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
11 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
12 December 31, 2006, means the federal Internal Revenue Code as amended to
13 December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections
14 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
15 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
16 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
17 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
18 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
19 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
20 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
21 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
22 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
23 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L.
24 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly
25 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,

1 P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
2 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
3 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
4 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
5 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
6 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
7 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
8 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
9 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
10 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
11 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
12 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
13 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
14 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
15 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
16 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
17 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
18 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
19 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
20 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
21 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
22 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
23 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
24 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same
25 time as for federal purposes. Amendments to the federal Internal Revenue Code

1 enacted after December 31, 2006, do not apply to this paragraph with respect to
2 taxable years beginning after December 31, 2006.

3 **SECTION 2007.** 71.22 (4m) (j) of the statutes is repealed.

4 **SECTION 2008.** 71.22 (4m) (k) of the statutes is repealed.

5 **SECTION 2009.** 71.22 (4m) (L) of the statutes is amended to read:

6 **71.22 (4m) (L)** For taxable years that begin after December 31, 1998, and
7 before January 1, 2000, "Internal Revenue Code", for corporations that are subject
8 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
9 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
10 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
11 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
12 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
13 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
14 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406
15 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of
16 P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
17 of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
18 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding
19 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
20 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.
21 109-280, and as indirectly affected in the provisions applicable to this subchapter
22 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
23 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
24 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
25 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.

1 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
2 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
3 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
4 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
5 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
6 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121,
7 excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308,
8 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
9 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
10 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
11 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
12 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin
13 purposes at the same time as for federal purposes. Amendments to the Internal
14 Revenue Code enacted after December 31, 1998, do not apply to this paragraph with
15 respect to taxable years beginning after December 31, 1998, and before
16 January 1, 2000, except that changes to the Internal Revenue Code made by P.L.
17 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
18 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
19 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
20 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
21 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
22 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
23 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
24 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
25 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280 and changes that

1 indirectly affect the provisions applicable to this subchapter made by P.L. 106-36,
2 P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
3 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
4 107-147, excluding sections 101, 301(a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
5 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
6 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
7 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
8 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
9 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
10 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
11 purposes at the same time as for federal purposes.

12 **SECTION 2010.** 71.22 (4m) (m) of the statutes is amended to read:

13 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and
14 before January 1, 2003, "Internal Revenue Code", for corporations that are subject
15 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
16 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
17 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
18 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
19 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and
20 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
21 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
22 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,
23 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
24 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections
25 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding

1 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
2 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
3 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
4 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
5 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
6 and as indirectly affected in the provisions applicable to this subchapter by P.L.
7 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
8 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
9 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
10 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
11 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
12 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
13 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
14 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
15 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
16 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.
17 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
18 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
19 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
20 of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
21 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding
22 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
23 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
24 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
25 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code

1 applies for Wisconsin purposes at the same time as for federal purposes.

2 Amendments to the Internal Revenue Code enacted after December 31, 1999, do not

3 apply to this paragraph with respect to taxable years beginning after

4 December 31, 1999, and before January 1, 2003, except that changes to the Internal

5 Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165

6 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.

7 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),

8 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.

9 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding

10 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,

11 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,

12 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.

13 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,

14 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201

15 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.

16 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and

17 changes that indirectly affect the provisions applicable to this subchapter made by

18 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.

19 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,

20 P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,

21 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding

22 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.

23 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and

24 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244,

25 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding

1 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
2 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
3 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
4 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
5 purposes at the same time as for federal purposes.

6 **SECTION 2011.** 71.22 (4m) (n) of the statutes is amended to read:

7 71.22 (4m) (n) For taxable years that begin after December 31, 2002, and
8 before January 1, 2004, "Internal Revenue Code," for corporations that are subject
9 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
10 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,
11 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
12 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
13 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
14 431 of P.L. 107-16, and section sections 101 and 301 (a) of P.L. 107-147, and as
15 amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
16 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
17 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
18 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
19 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375,
20 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
21 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
22 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
23 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
24 and as indirectly affected in the provisions applicable to this subchapter by P.L.
25 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.

1 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
2 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
3 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
4 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
5 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
6 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
7 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
8 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
9 107-134, P.L. 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147,
10 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
11 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
12 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
13 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
14 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
15 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding
16 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
17 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
18 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
19 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
20 applies for Wisconsin purposes at the same time as for federal purposes.
21 Amendments to the Internal Revenue Code enacted after December 31, 2002, do not
22 apply to this paragraph with respect to taxable years beginning after
23 December 31, 2002, and before January 1, 2004, except that changes to the Internal
24 Revenue Code made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
25 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding

1 section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding
2 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding
3 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and
4 P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
5 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,
6 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
7 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844
8 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this
9 subchapter made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27,
10 P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section
11 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
12 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
13 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L.
14 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
15 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding
16 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
17 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.
18 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

19 **SECTION 2012.** 71.22 (4m) (o) of the statutes is amended to read:

20 **71.22 (4m) (o)** For taxable years that begin after December 31, 2003, and
21 before January 1, 2005, "Internal Revenue Code," for corporations that are subject
22 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
23 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,
24 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
25 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

1 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
2 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
3 and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173,
4 and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
5 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
6 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
7 and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
8 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
9 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
10 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
11 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
12 109-280, and as indirectly affected in the provisions applicable to this subchapter
13 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
14 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
15 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
16 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
17 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
18 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
19 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
20 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
21 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
22 107-134, P.L. 107-147, excluding seetion sections 101 and 301 (a) of P.L. 107-147,
23 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
24 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
25 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.

1 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
2 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
3 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L.
4 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
5 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
6 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
7 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.
8 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
9 applies for Wisconsin purposes at the same time as for federal purposes.
10 Amendments to the Internal Revenue Code enacted after December 31, 2003, do not
11 apply to this paragraph with respect to taxable years beginning after
12 December 31, 2003, and before January 1, 2005, except that changes to the Internal
13 Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
14 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
15 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
16 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
17 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
18 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
19 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
20 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
21 109-280, and changes that indirectly affect the provisions applicable to this
22 subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
23 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
24 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
25 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,

1 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
2 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
3 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
4 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
5 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

6 **SECTION 2013.** 71.22 (4m) (p) of the statutes is amended to read:

7 71.22 (4m) (p) For taxable years that begin after December 31, 2004, and
8 before January 1, 2006, "Internal Revenue Code," for corporations that are subject
9 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
10 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,
11 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
12 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
13 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
14 P.L. 106-573, section 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L.
15 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,
16 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211,
17 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L.
18 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
19 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
20 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
21 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
22 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
23 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
24 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
25 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.

1 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
2 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
3 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
4 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
5 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
6 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
7 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
8 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
9 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181,
10 P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201,
11 and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
12 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
13 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
14 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476,
15 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
16 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
17 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
18 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
19 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
20 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The
21 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
22 purposes. Amendments to the Internal Revenue Code enacted after December 31,
23 2004, do not apply to this paragraph with respect to taxable years beginning after
24 December 31, 2004, and before January 1, 2006, except that changes to the Internal
25 Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,

1 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
2 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
3 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
4 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
5 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
6 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this
7 subchapter made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
8 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
9 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
10 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
11 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
12 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
13 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal
14 purposes.

15 **SECTION 2014.** 71.22 (4m) (q) of the statutes is created to read:

16 71.22 (4m) (q) For taxable years that begin after December 31, 2005, and
17 before January 1, 2007, "Internal Revenue Code," for corporations that are subject
18 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
19 Internal Revenue Code as amended to December 31, 2005, excluding sections 103,
20 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
21 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
22 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
23 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
24 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
25 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,

1 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
2 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
3 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201(a) as it relates
4 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as
5 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
6 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
7 109-280, and as indirectly affected in the provisions applicable to this subchapter
8 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
9 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
10 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
11 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
12 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
13 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
14 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
15 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
16 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
17 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
18 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
19 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
20 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
21 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
22 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
23 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
24 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
25 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.

1 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
2 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
3 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
4 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
5 applies for Wisconsin purposes at the same time as for federal purposes.
6 Amendments to the Internal Revenue Code enacted after December 31, 2005, do not
7 apply to this paragraph with respect to taxable years beginning after
8 December 31, 2005, and before January 1, 2007, except that changes to the Internal
9 Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
10 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
11 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this
12 subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513
13 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of
14 P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

15 **SECTION 2015.** 71.22 (4m) (r) of the statutes is created to read:

16 71.22 (4m) (r) For taxable years that begin after December 31, 2006, "Internal
17 Revenue Code," for corporations that are subject to a tax on unrelated business
18 income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended
19 to December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections
20 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
21 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
22 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
23 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
24 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
25 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.

1 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
2 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
3 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
4 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L.
5 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly
6 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
7 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
8 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
9 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
10 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
11 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
12 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
13 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
14 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
15 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
16 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
17 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
18 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
19 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
20 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
21 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
22 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
23 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
24 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
25 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and

1 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
2 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
3 sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for
4 Wisconsin purposes at the same time as for federal purposes. Amendments to the
5 Internal Revenue Code enacted after December 31, 2006, do not apply to this
6 paragraph with respect to taxable years beginning after December 31, 2006.

7 **SECTION 2016.** 71.22 (5m) of the statutes is renumbered 71.22 (5m) (a).

8 **SECTION 2017.** 71.22 (5m) (b) of the statutes is created to read:

9 **71.22 (5m) (b)** Notwithstanding subs. (4) and (4m), section 101 of P.L. 109-222,
10 related to extending the increased expense deduction under section 179 of the
11 Internal Revenue Code, applies to property used in farming that is acquired and
12 placed in service in taxable years beginning on or after January 1, 2008, and used
13 by a person who is actively engaged in farming. For purposes of this paragraph,
14 “actively engaged in farming” has the meaning given in 7 CFR 1400.201, and
15 “farming” has the meaning given in section 464 (e) (1) of the Internal Revenue Code.

16 **SECTION 2018.** 71.24 (7) of the statutes is amended to read:

17 **71.24 (7) EXTENSIONS.** In the case of a corporation required to file a return,
18 when sufficient reason is shown, the department of revenue may on written request
19 shall allow an automatic extension of 30 days 7 months or until the original due date
20 of the corporation’s corresponding federal return, whichever is later, if the
21 corporation has not received an extension on its federal return. Any extension of time
22 granted by law or by the internal revenue service for the filing of corresponding
23 federal returns shall extend the time for filing under this subchapter to 30 days after
24 the federal due date if a copy of any extension requested of the internal revenue
25 service is filed with the corporation reports the extension in the manner specified by

1 ~~the department on the return. Termination of an automatic extension by the internal~~
2 ~~revenue service, or its refusal to grant such automatic extension, shall similarly~~
3 ~~require that any returns due under this subchapter are due on or before 30 days after~~
4 ~~the date for termination fixed by the internal revenue service. Except for payments~~
5 ~~of estimated taxes, income or franchise taxes payable upon the filing of the tax return~~
6 ~~shall not become delinquent during such extension period, but shall be subject to~~
7 ~~interest at the rate of 12% per year during such period.~~

8 **SECTION 2019.** 71.26 (1) (am) of the statutes is created to read:

9 71.26 (1) (am) *Veterans service organizations.* Income of a veterans service
10 organization that is chartered under federal law.

11 **SECTION 2020.** 71.26 (1) (b) of the statutes is amended to read:

12 71.26 (1) (b) *Political units.* Income received by the United States, the state
13 and all counties, cities, villages, towns, school districts, technical college districts,
14 joint local water authorities created under s. 66.0823, ~~family long-term care districts~~
15 under s. 46.2895 or other political units of this state.

16 **SECTION 2021e.** 71.26 (1) (g) of the statutes is created to read:

17 71.26 (1) (g) For taxable years beginning after December 31, 2006, the amount
18 of any incentive payment received by an individual under s. 23.33 (5r) in the taxable
19 year to which the claim relates.

20 **SECTION 2021m.** 71.26 (1m) (i) of the statutes is created to read:

21 71.26 (1m) (i) Those issued under s. 231.03 (6), on or after the effective date of
22 this paragraph [revisor inserts date], if the proceeds from the obligations that are
23 issued are used by a health facility, as defined in s. 231.01 (5), to fund the acquisition
24 of information technology hardware or software.

25 **SECTION 2022.** 71.26 (2) (a) of the statutes is amended to read:

1 **71.26 (2) (a)** *Corporations in general.* The "net income" of a corporation means
2 the gross income as computed under the Internal Revenue Code as modified under
3 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit
4 computed under s. 71.28 (1), (3), (4), and (5) minus, as provided under s. 71.28 (3) (c)
5 7., the amount of the credit under s. 71.28 (3) that the taxpayer added to income
6 under this paragraph at the time that the taxpayer first claimed the credit plus the
7 amount of the credit computed under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),
8 (1ds), (1dx), (3g), (3h), (3n), (3p), (3t), (3w), (5b), (5e), (5f), (5g), and (5h), (5i), (5j), and
9 (5k) and not passed through by a partnership, limited liability company, or
10 tax-option corporation that has added that amount to the partnership's, limited
11 liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1)
12 (g) plus the amount of losses from the sale or other disposition of assets the gain from
13 which would be wholly exempt income, as defined in sub. (3) (L), if the assets were
14 sold or otherwise disposed of at a gain and minus deductions, as computed under the
15 Internal Revenue Code as modified under sub. (3), plus or minus, as appropriate, an
16 amount equal to the difference between the federal basis and Wisconsin basis of any
17 asset sold, exchanged, abandoned, or otherwise disposed of in a taxable transaction
18 during the taxable year, except as provided in par. (b) and s. 71.45 (2) and (5).

19 **SECTION 2032.** 71.26 (3) (s) of the statutes is amended to read:

20 **71.26 (3) (s)** Sections 951 to 964 (relating to controlled foreign corporations) are
21 excluded, and, for taxable years beginning on or after January 1, 2006, sections 951
22 to 965 (relating to controlled foreign corporations) are excluded.

23 **SECTION 2034.** 71.28 (1dx) (a) 5. of the statutes is amended to read:

24 **71.28 (1dx) (a) 5.** "Member of a targeted group" means a person who resides
25 in an area designated by the federal government as an economic revitalization area,

1 a person who is employed in an unsubsidized job but meets the eligibility
2 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
3 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,
4 real pay project position under s. 49.147 (3m), a person who is eligible for child care
5 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an
6 economically disadvantaged youth, an economically disadvantaged veteran, a
7 supplemental security income recipient, a general assistance recipient, an
8 economically disadvantaged ex-convict, a qualified summer youth employee, as
9 defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or
10 a food stamp recipient, if the person has been certified in the manner under sub. (1dj)
11 (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

12 **SECTION 2035.** 71.28 (1dx) (b) 2. of the statutes is amended to read:

13 71.28 (1dx) (b) 2. The amount determined by multiplying the amount
14 determined under s. 560.785 (1) (b) by the number of full-time jobs created in a
15 development zone and filled by a member of a targeted group and by then subtracting
16 the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
17 under s. 49.147 (3m) (c) for those jobs.

18 **SECTION 2036.** 71.28 (1dx) (b) 3. of the statutes is amended to read:

19 71.28 (1dx) (b) 3. The amount determined by multiplying the amount
20 determined under s. 560.785 (1) (c) by the number of full-time jobs created in a
21 development zone and not filled by a member of a targeted group and by then
22 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
23 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

24 **SECTION 2037.** 71.28 (1dx) (b) 4. of the statutes is amended to read:

1 71.28 (1dx) (b) 4. The amount determined by multiplying the amount
2 determined under s. 560.785 (1)(bm) by the number of full-time jobs retained, as
3 provided in the rules under s. 560.785, excluding jobs for which a credit has been
4 claimed under sub. (1dj), in an enterprise development zone under s. 560.797 and for
5 which significant capital investment was made and by then subtracting the
6 subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
7 under s. 49.147 (3m) (c) for those jobs.

8 **SECTION 2038.** 71.28 (1dx) (b) 5. of the statutes is amended to read:

9 71.28 (1dx) (b) 5. The amount determined by multiplying the amount
10 determined under s. 560.785 (1) (c) by the number of full-time jobs retained, as
11 provided in the rules under s. 560.785, excluding jobs for which a credit has been
12 claimed under sub. (1dj), in a development zone and not filled by a member of a
13 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or
14 the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

15 **SECTION 2038h.** 71.28 (3h) of the statutes is created to read:

16 **71.28 (3h) BIODIESEL FUEL PRODUCTION CREDIT.** (a) *Definitions.* In this
17 subsection:

18 1. "Biodiesel fuel" has the meaning given in s. 168.14 (2m) (a).

19 2. "Claimant" means a person who is engaged in the business of producing
20 biodiesel fuel in this state and who files a claim under this subsection.

21 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
22 taxable years beginning after December 31, 2009, and before January 1, 2013, for a
23 claimant who produces at least 2,500,000 gallons of biodiesel fuel in this state in the
24 taxable year, a claimant may claim as a credit against the tax imposed under s. 71.23,
25 up to the amount of the tax, an amount that is equal to the number of gallons of

1 biodiesel fuel produced by the claimant in this state in the taxable year multiplied
2 by 10 cents.

3 (c) *Limitations.* 1. The maximum amount of the credit that a claimant may
4 claim under this subsection in a taxable year is \$1,000,000.

5 2. Partnerships, limited liability companies, and tax-option corporations may
6 not claim the credit under this subsection, but the eligibility for, and the amount of,
7 the credit are based on their biodiesel fuel production, as described under par. (b).

8 A partnership, limited liability company, or tax-option corporation shall compute
9 the amount of credit that each of its partners, members, or shareholders may claim
10 and shall provide that information to each of them. Partners, members of limited
11 liability companies, and shareholders of tax-option corporations may claim the
12 credit in proportion to their ownership interests.

13 (d) *Administration.* Subsection (4)(e) to (h) as it applies to the credit under sub.
14 (4), applies to the credit under this subsection.

15 **SECTION 2039.** 71.28 (3p) of the statutes is created to read:

16 **71.28 (3p) DAIRY MANUFACTURING FACILITY INVESTMENT CREDIT.** (a) *Definitions.*

17 In this subsection:

18 1. "Claimant" means a person who files a claim under this subsection.

19 2. "Dairy manufacturing" means processing milk into dairy products or
20 processing dairy products for sale commercially.

21 3. "Dairy manufacturing modernization or expansion" means constructing,
22 improving, or acquiring buildings or facilities; or acquiring equipment, for dairy
23 manufacturing, including the following, if used exclusively for dairy manufacturing
24 and if acquired and placed in service in this state during taxable years that begin
25 after December 31, 2006, and before January 1, 2015:

- 1 a. Building construction, including storage and warehouse facilities.
- 2 b. Building additions.
- 3 c. Upgrades to utilities, including water, electric, heat, and waste facilities.
- 4 d. Milk intake and storage equipment.
- 5 e. Processing and manufacturing equipment, including pipes, motors, pumps,
6 valves, pasteurizers, homogenizers, vats, evaporators, dryers, concentrators, and
7 churns.
- 8 f. Packaging and handling equipment, including sealing, bagging, boxing,
9 labeling, conveying, and product movement equipment.
- 10 g. Warehouse equipment, including storage racks.
- 11 h. Waste treatment and waste management equipment, including tanks,
12 blowers, separators, dryers, digesters, and equipment that uses waste to produce
13 energy, fuel, or industrial products.
- 14 i. Computer software and hardware used for managing the claimant's dairy
15 manufacturing operation, including software and hardware related to logistics,
16 inventory management, and production plant controls.

17 4. "Used exclusively" means used to the exclusion of all other uses except for
18 use not exceeding 5 percent of total use.

19 (b) *Filing claims.* Subject to the limitations provided in this subsection and s.
20 560.207, for taxable years beginning after December 31, 2006, and before January
21 1, 2015, a claimant may claim as a credit against the taxes imposed under s. 71.23,
22 up to the amount of the tax, an amount equal to 10 percent of the amount the
23 claimant paid in the taxable year for dairy manufacturing modernization or
24 expansion related to the claimant's dairy manufacturing operation.

1 (c) *Limitations.* 1. No credit may be allowed under this subsection for any
2 amount that the claimant paid for expenses described under par. (b) that the
3 claimant also claimed as a deduction under section 162 of the Internal Revenue Code.
4 2. The aggregate amount of credits that a claimant may claim under this
5 subsection is \$200,000.
6 2m. a. The maximum amount of the credits that may be claimed under this
7 subsection and ss. 71.07 (3p) and 71.47 (3p) in fiscal year 2007-08 is \$600,000, as
8 allocated under s. 560.207.
9 b. The maximum amount of the credits that may be claimed under this
10 subsection and ss. 71.07 (3p) and 71.47 (3p) in fiscal year 2008-09, and in each fiscal
11 year thereafter, is \$700,000, as allocated under s. 560.207.
12 3. Partnerships, limited liability companies, and tax-option corporations may
13 not claim the credit under this subsection, but the eligibility for, and the amount of,
14 the credit are based on their payment of expenses under par. (b), except that the
15 aggregate amount of credits that the entity may compute shall not exceed \$200,000.
16 A partnership, limited liability company, or tax-option corporation shall compute
17 the amount of credit that each of its partners, members, or shareholders may claim
18 and shall provide that information to each of them. Partners, members of limited
19 liability companies, and shareholders of tax-option corporations may claim the
20 credit in proportion to their ownership interest.
21 4. If 2 or more persons own and operate the dairy manufacturing operation,
22 each person may claim a credit under par. (b) in proportion to his or her ownership
23 interest, except that the aggregate amount of the credits claimed by all persons who
24 own and operate the dairy manufacturing operation shall not exceed \$200,000.

1 (d) *Administration.* 1. Subsection (4) (e), (g), and (h), as it applies to the credit
2 under sub. (4), applies to the credit under this subsection.
3 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise
4 due under s. 71.23 or no tax is due under s. 71.23, the amount of the claim not used
5 to offset the tax due shall be certified by the department of revenue to the department
6 of administration for payment by check, share draft, or other draft drawn from the
7 appropriation account under s. 20.835 (2) (bn).

8 **SECTION 2040.** 71.28 (3w) (a) 5m. of the statutes is created to read:

9 71.28 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal
10 Revenue Code, determined without regard to any dollar limitations.

11 **SECTION 2041.** 71.28 (3w) (a) 6. of the statutes is amended to read:

12 71.28 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is
13 attributable to compensation wages paid to individuals full-time employees for
14 services that are performed in a an enterprise zone. "Zone payroll" does not include
15 the amount of compensation wages paid to any individuals full-time employees that
16 exceeds \$100,000.

17 **SECTION 2042.** 71.28 (3w) (b) 1. a. of the statutes is amended to read:

18 71.28 (3w) (b) 1. a. The claimant's zone payroll in the taxable year, minus the
19 claimant's zone payroll number of full-time employees whose annual wages are
20 greater than \$30,000 and who the claimant employed in the enterprise zone in the
21 taxable year, minus the number of full-time employees whose annual wages were
22 greater than \$30,000 and who the claimant employed in the area that comprises the
23 enterprise zone in the base year.

24 **SECTION 2043.** 71.28 (3w) (b) 1. b. of the statutes is amended to read:

1 71.28 (3w) (b) 1. b. The claimant's state payroll in the taxable year, minus the
2 ~~the claimant's state payroll number of full-time employees whose annual wages are~~
3 ~~greater than \$30,000 and who the claimant employed in the state in the taxable year,~~
4 ~~minus the number of full-time employees whose annual wages were greater than~~
5 ~~\$30,000 and who the claimant employed in the state in the base year.~~

6 **SECTION 2044.** 71.28 (3w) (b) 2. of the statutes is amended to read:

7 71.28 (3w) (b) 2. Subtract the number of Determine the claimant's average
8 zone payroll by dividing total wages for full-time employees that whose annual
9 wages are greater than \$30,000 and who the claimant employed in the area that
10 comprises the enterprise zone in the base taxable year from by the number of
11 full-time employees that whose annual wages are greater than \$30,000 and who the
12 claimant employed in the enterprise zone in the taxable year.

13 **SECTION 2045.** 71.28 (3w) (b) 3. of the statutes is amended to read:

14 71.28 (3w) (b) 3. Multiply Subtract \$30,000 from the amount determined under
15 subd. 2., but not an amount less than zero, by \$30,000.

16 **SECTION 2046.** 71.28 (3w) (b) 4. of the statutes is amended to read:

17 71.28 (3w) (b) 4. Subtract Multiply the amount determined under subd. 3. from
18 by the amount determined under subd. 1.

19 **SECTION 2047.** 71.28 (3w) (bm) (intro.) and 4. of the statutes are g consolidated,
20 renumbered 71.28 (3w) (bm) and amended to read:

21 71.28 (3w) (bm) *Filing supplemental claims.* In addition to the credit under
22 par. (b) and subject to the limitations provided in this subsection and s. 560.799, a
23 claimant may claim as a credit against the tax imposed under s. 71.23 an amount
24 equal to all of the following: 4. The the amount the claimant paid in the taxable year
25 to upgrade or improve the job-related skills of any of the claimant's full-time

1 employees, to train any of the claimant's full-time employees on the use of
2 job-related new technologies, or to train provide job-related training to any
3 full-time employee whose employment with the claimant represents the employee's
4 first full-time job. This subdivision does not apply to employees who do not work in
5 a an enterprise zone.

6 **SECTION 2048.** 71.28 (3w) (bm) 3. of the statutes is repealed.

7 **SECTION 2049.** 71.28 (3w) (d) of the statutes is amended to read:

8 **71.28 (3w) (d) Administration.** Subsection (4) (g) and (h), as it applies to the
9 credit under sub. (4), applies to the credit under this subsection. Claimants shall
10 include with their returns a copy of their certification for tax benefits, and a copy of
11 the verification of their expenses, from the department of commerce.

12 **SECTION 2050.** 71.28 (5b) (c) 1. of the statutes is amended to read:

13 **71.28 (5b) (c) 1. The Except as provided in s. 73.03 (63), the maximum amount**
14 **of the credits that may be claimed under this subsection and ss. 71.07 (5b) and 71.47**
15 **(5b) for all taxable years combined is \$35,000,000 \$52,500,000.**

16 **SECTION 2051.** 71.28 (5b) (d) of the statutes is renumbered 71.28 (5b) (d) 1.

17 **SECTION 2052.** 71.28 (5b) (d) 2. of the statutes is created to read:

18 **71.28 (5b) (d) 2. The Wisconsin adjusted basis of any investment for which a**
19 **credit is claimed under par. (b) shall be reduced by the amount of the credit that is**
20 **offset against Wisconsin income taxes. The Wisconsin basis of a partner's interest**
21 **in a partnership, a member's interest in a limited liability company, or stock in a**
22 **tax-option corporation shall be adjusted to reflect adjustments made under this**
23 **subdivision.**

24 **SECTION 2056.** 71.28 (5h) (a) 4. of the statutes is amended to read: